
SENATE BILL 5390

State of Washington

57th Legislature

2001 Regular Session

By Senators Constantine, Winsley, Rossi, Fraser, Horn, Fairley, Thibaudeau, Honeyford, Kohl-Welles, Parlette, Prentice, T. Sheldon, Sheahan, Snyder and Rasmussen

Read first time 01/22/2001. Referred to Committee on Ways & Means.

1 AN ACT Relating to clarifying tax exemptions for sale or use of
2 orthotic devices; amending RCW 82.08.0283 and 82.12.0277; and
3 declaring an emergency.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 **Sec. 1.** RCW 82.08.0283 and 1998 c 168 s 2 are each amended to read
6 as follows:

7 The tax levied by RCW 82.08.020 shall not apply to sales of
8 insulin; prosthetic devices and the components thereof; dental
9 appliances, devices, restorations, and substitutes, and the
10 components thereof, including but not limited to full and partial
11 dentures, crowns, inlays, fillings, braces, and retainers;
12 orthotic devices prescribed for an individual by a person licensed
13 under chapters 18.22, 18.25, 18.57, or 18.71 RCW; hearing
14 instruments dispensed or fitted by a person licensed or certified
15 under chapter 18.35 RCW, and the components thereof; medicines of
16 mineral, animal, and botanical origin prescribed, administered,
17 dispensed, or used in the treatment of an individual by a person
18 licensed under chapter 18.36A RCW; ostomic items; and medically

1 prescribed oxygen, including, but not limited to, oxygen
2 concentrator systems, oxygen enricher systems, liquid oxygen
3 systems, and gaseous, bottled oxygen systems prescribed for an
4 individual by a person licensed under chapter 18.57 or 18.71 RCW
5 for use in the medical treatment of that individual. In addition,
6 the tax levied by RCW 82.08.020 shall not apply to charges made
7 for labor and services rendered in respect to the repairing,
8 cleaning, altering, or improving of any of the items exempted
9 under this section.

10 **Sec. 2.** RCW 82.12.0277 and 1998 c 168 s 3 are each amended to read
11 as follows:

12 The provisions of this chapter shall not apply in respect to
13 the use of insulin; prosthetic devices and the components thereof;
14 dental appliances, devices, restorations, and substitutes, and the
15 components thereof, including but not limited to full and partial
16 dentures, crowns, inlays, fillings, braces, and retainers;
17 orthotic devices prescribed for an individual by a person licensed
18 under chapters 18.22, 18.25, 18.57, or 18.71 RCW; hearing
19 instruments dispensed or fitted by a person licensed or certified
20 under chapter 18.35 RCW, and the components thereof; medicines of
21 mineral, animal, and botanical origin prescribed, administered,
22 dispensed, or used in the treatment of an individual by a person
23 licensed under chapter 18.36A RCW; ostomic items; and medically
24 prescribed oxygen, including, but not limited to, oxygen
25 concentrator systems, oxygen enricher systems, liquid oxygen
26 systems, and gaseous, bottled oxygen systems prescribed for an
27 individual by a person licensed under chapter 18.57 or 18.71 RCW
28 for use in the medical treatment of that individual.

29 NEW SECTION. **Sec. 3.** This act is necessary for the immediate
30 preservation of the public peace, health, or safety, or support of
31 the state government and its existing public institutions, and
32 takes effect immediately.

--- END ---

